

## NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2022 - June 30, 2023

County Name: WOODBURY COUNTY County Number: 97

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 3/29/2022 Meeting Time: 04:50 PM Meeting Location: Woodbury County Courthouse, Board of Supervisor's Meeting Room, Lower Level

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-gov-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)

woodbury county iowa

County Telephone Number

(712) 234-2910

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	37,897,574	35,175,691	35,679,266	3.06
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,504,648	1,548,499	2,555,871	
Net Current Property Taxes	4	36,392,926	33,627,192	33,123,395	
Delinquent Property Tax Revenue	5	18,500	17,500	318,242	
Penalties, Interest & Costs on Taxes	6	283,000	203,000	513,449	
Other County Taxes/TIF Tax Revenues	7	7,697,476	7,043,148	7,233,102	3.16
Intergovernmental	8	9,950,547	21,264,586	22,583,429	
Licenses & Permits	9	34,650	54,650	78,685	
Charges for Service	10	2,475,231	2,395,300	3,112,453	
Use of Money & Property	11	271,050	270,465	545,592	
Miscellaneous	12	647,311	796,820	2,237,250	
Subtotal Revenues	13	57,770,691	65,672,661	69,745,597	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	2,676,430	1,942,224	1,800,000	
Operating Transfers In	15	11,273,666	9,983,958	9,967,213	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	71,720,787	77,598,843	81,512,810	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	21,702,575	20,052,562	19,792,314	4.71
Physical Health and Social Services	19	4,045,447	4,917,258	5,169,895	-11.54
Mental Health, ID & DD	20	0	2,531,799	4,035,557	
County Environment and Education	21	3,857,763	3,751,241	3,617,436	3.27
Roads & Transportation	22	10,586,610	9,589,251	10,749,033	-0.76
Government Services to Residents	23	2,815,236	2,663,289	2,637,246	3.32
Administration	24	8,587,746	6,854,055	7,058,414	10.30
Nonprogram Current	25	1,050,000	1,251,489	957,105	4.74
Debt Service	26	7,748,364	3,701,998	1,594,058	120.47
Capital Projects	27	13,186,430	3,942,224	5,751,176	51.42
Subtotal Expenditures	28	73,580,171	59,255,166	61,362,234	
Other Financing Uses:					
Operating Transfers Out	29	11,273,666	9,983,958	9,967,213	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	84,853,837	69,239,124	71,329,447	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-13,133,050	8,359,719	10,183,363	
Beginning Fund Balance - July 1,	33	34,610,916	26,251,197	16,067,834	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	1,603,746	
Fund Balance - Restricted	36	14,752,057	4,093,866	6,343,194	
Fund Balance - Committed	37	0	0	202,337	
Fund Balance - Assigned	38	0	0	481,970	
Fund Balance - Unassigned	39	6,725,809	30,517,050	17,619,950	
Total Ending Fund Balance - June 30,	40	21,477,866	34,610,916	26,251,197	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	35,001,663				
Rural Only Levies*:	2,895,911	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	1,263,100	Any special district tax rates not included.			
Utility Replacement Excise Tax:	2,925,973				

Explanation of any significant items in the budget or additional virtual meeting information:

**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.78190
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,448,230

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

The major reasons for the difference is the continuing problem of a low tax base, wage & benefits increases and a tax rebate.

**NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY****Fiscal Year July 1, 2022 - June 30, 2023****County Name: WOODBURY COUNTY County Number: 97**

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

**Meeting Date: 3/8/2022 Meeting Time: 04:40 PM Meeting Location: Woodbury County Supervisor's meeting room in lower level of Courthouse, 620 Douglas Street.****Contact Person: Dennis Butler Contact Phone Number: (712) 234-2910**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)  
woodbury county iowaCounty Telephone Number  
(712) 234-2910

		<b>Current Year Certified Property Tax FY 2021/2022</b>	<b>Budget Year Effective Property Tax FY 2022/2023</b>	<b>Budget Year Proposed Maximum Property Tax FY 2022/2023</b>	<b>Proposed Percentage Change</b>
Taxable Valuations-General Services	1	4,886,270,455	5,137,390,222	5,137,390,222	
Requested Tax Dollars-General Basic	2	17,881,111		19,429,100	
Requested Tax Dollars-General Supplemental	3	12,147,317		12,037,504	
Requested Tax Dollars-General Services Total	4	30,028,428	30,028,428	31,466,604	4.79
Estimated Tax Rate-General Services	5	6.14547	5.84507	6.12502	
Taxable Valuations-Rural Services	6	1,346,414,230	1,395,538,786	1,395,538,786	
Requested Tax Dollars-Rural Basic	7	3,320,368		3,434,653	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	3,320,368	3,320,368	3,434,653	3.44
Estimated Tax Rate-Rural Services	10	2.46608	2.37927	2.46117	

Explanation of increases in the budget:

Increases due to Inflation ( currently at 10%), additional jail expenses and wage adjustments and benefits.

If applicable, the above notice is also available online at:

Woodbury County Website

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

## BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021	
Taxes Levied on Property	1	29,424,707	2,895,911		5,576,956		37,897,574	35,175,691	35,679,266	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	1,100,000	404,648		0		1,504,648	1,548,499	2,555,871	3
Net Current Property Taxes	4	28,324,707	2,491,263		5,576,956		36,392,926	33,627,192	33,123,395	4
Delinquent Property Tax Revenue	5	16,000	500		2,000		18,500	17,500	318,242	5
Penalties, Interest & Costs on Taxes	6	283,000					283,000	203,000	513,449	6
Other County Taxes/TIF Tax Revenues	7	2,553,897	4,796,048	0	347,531	0	7,697,476	7,043,148	7,233,102	7
Intergovernmental	8	3,112,357	6,838,190	0	0	0	9,950,547	21,264,586	22,583,429	8
Licenses & Permits	9	1,650	33,000	0	0	0	34,650	54,650	78,685	9
Charges for Service	10	2,159,731	315,500	0	0	0	2,475,231	2,395,300	3,112,453	10
Use of Money & Property	11	130,000	61,050	0	80,000	0	271,050	270,465	545,592	11
Miscellaneous	12	494,311	153,000	0	0	0	647,311	796,820	2,237,250	12
Subtotal Revenues	13	37,075,653	14,688,551	0	6,006,487	0	57,770,691	65,672,661	69,745,597	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	2,676,430	0	0	2,676,430	1,942,224	1,800,000	14
Operating Transfers In	15	6,867,285	2,664,504	0	1,741,877	0	11,273,666	9,983,958	9,967,213	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	17	43,942,938	17,353,055	2,676,430	7,748,364	0	71,720,787	77,598,843	81,512,810	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	19,987,098	1,715,477			0	21,702,575	20,052,562	19,792,314	18
Physical Health and Social Services	19	4,045,447	0			0	4,045,447	4,917,258	5,169,895	19
Mental Health, ID & DD	20	0	0			0	0	2,531,799	4,035,557	20
County Environment and Education	21	2,275,872	1,581,891			0	3,857,763	3,751,241	3,617,436	21
Roads & Transportation	22	0	10,586,610			0	10,586,610	9,589,251	10,749,033	22
Government Services to Residents	23	2,582,537	232,699			0	2,815,236	2,663,289	2,637,246	23
Administration	24	8,049,921	537,825			0	8,587,746	6,854,055	7,058,414	24
Nonprogram Current	25	720,000	330,000			0	1,050,000	1,251,489	957,105	25
Debt Service	26	0	0		7,748,364	0	7,748,364	3,701,998	1,594,058	26
Capital Projects	27	0	10,510,000	2,676,430		0	13,186,430	3,942,224	5,751,176	27
Subtotal Expenditures	28	37,660,875	25,494,502	2,676,430	7,748,364	0	73,580,171	59,255,166	61,362,234	28
Other Financing Uses:										
Operating Transfers Out	29	7,230,701	4,042,965	0	0	0	11,273,666	9,983,958	9,967,213	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	44,891,576	29,537,467	2,676,430	7,748,364	0	84,853,837	69,239,124	71,329,447	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-948,638	-12,184,412	0	0	0	-13,133,050	8,359,719	10,183,363	32
Beginning Fund Balance - July 1, 2022	33	19,080,817	14,551,414	878,988	99,697	0	34,610,916	26,251,197	16,067,834	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	1,603,746	35
Fund Balance - Restricted	36	11,374,599	2,398,773	878,988	99,697	0	14,752,057	4,093,866	6,343,194	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	202,337	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	481,970	38
Fund Balance - Unassigned	39	6,757,580	-31,771	0	0	0	6,725,809	30,517,050	17,619,950	39
Total Ending Fund Balance - June 30,	40	18,132,179	2,367,002	878,988	99,697	0	21,477,866	34,610,916	26,251,197	40

Proposed tax rate per \$1,000 valuation for County purposes: 7.16087 urban areas; 9.62204 rural areas; Any special district rates excluded.

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY		UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0		0	0

## REVENUES DETAIL

County Name: WOODBURY COUNTY

County No: 97

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	
<b>TAXED LEVIED ON PROPERTY</b>	1	18,168,316	11,256,391		2,895,911	0		0		5,576,956		37,897,574	35,175,691	35,679,266	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	675,000	425,000		404,648							1,504,648	1,548,499	2,555,871	3
1000 Net Current Property Taxes	4	17,493,316	10,831,391		2,491,263	0		0		5,576,956		36,392,926	33,627,192	33,123,395	4
1010 Delinq. Property Tax Revenue	5	12,000	4,000		500					2,000		18,500	17,500	318,242	5
11XX Penalties, Int, & Costs on Taxes	6	283,000										283,000	203,000	513,449	6
<b>OTHER COUNTY TAXES/TIF REVENUES</b>															
12XX Other County Taxes	7		12,000		500					2,197		14,697	27,000	3,635,195	7
13XX Voter Approved Local Option Taxes	8						2,400,000	593,706				2,993,706	2,587,276	3,081,394	8
14XX Gambling Taxes	9			500,000								500,000	385,000	516,513	9
15XX TIF Tax Revenues	10							1,263,100				1,263,100	648,737		10
16XX Utility Tax Replacement Excise Taxes	11	1,260,784	781,113		538,742	0		0		345,334		2,925,973	3,395,135		11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	1,260,784	793,113	500,000	539,242	0	2,400,000	1,856,806	0	347,531	0	7,697,476	7,043,148	7,233,102	12
<b>INTERGOVERNMENTAL REVENUE</b>															
20XX State Shared Revenues	13	27,400					5,488,252					5,515,652	5,349,449	7,189,212	13
21XX State Replacements Against Levied Taxes	14	675,000	425,000		404,648							1,504,648	1,548,499	2,150,740	14
22XX Other State Tax Replacements	15	563,777	381,142		34,509							979,428	1,029,874	20,300	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	221,248										221,248	1,328,778	1,121,418	16
25XX Contributions from Other Intergovernmental Units	17	140,000	315,000	363,790				119,163				937,953	1,245,664	1,309,369	17
26XX, 27XX State Grants and Entitlements	18						756,273	35,345				791,618	735,659	176,652	18
28XX Federal Grants and Entitlements	19											0	10,026,663	10,615,738	19
29XX Payments in Lieu of Taxes	20											0			20
Subtotal (lines 13 - 20)	21	1,627,425	1,121,142	363,790	439,157	0	6,244,525	154,508	0	0	0	9,950,547	21,264,586	22,583,429	21
3XXX Licenses & Permits	22	1,650					33,000					34,650	54,650	78,685	22
4XXX, 5XXX Charges for Service	23	2,119,231	40,500					315,500				2,475,231	2,395,300	3,112,453	23
6XXX Use of Money & Property	24	130,000						61,050		80,000		271,050	270,465	545,592	24
8XXX Miscellaneous	25	477,000	1,500	15,811			153,000					647,311	796,820	2,237,250	25
Total Revenues	26	23,404,406	12,791,646	879,601	3,470,162	0	8,830,525	2,387,864	0	6,006,487	0	57,770,691	65,672,661	69,745,597	26
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>															
9000 From General Basic	27							138,075				138,075	128,652		27
9020 From Rural Services Basic	28						1,611,000	308,433				1,919,433	1,610,000	1,500,000	28
90xx From Other Budgetary Funds	29	6,867,285			606,996					1,741,877		9,216,158	8,245,306	8,467,213	29
Subtotal (lines 27- 29)	30	6,867,285	0	0	606,996	0	1,611,000	446,508	0	1,741,877	0	11,273,666	9,983,958	9,967,213	30
91XX Proceeds\Gen Long-Term Debt	31									2,676,430		2,676,430	1,942,224	1,800,000	31
92XX Proceeds\Gen Capital Asset Sales	32											0			32
Total Revenues and Other Sources	33	30,271,691	12,791,646	879,601	4,077,158	0	10,441,525	2,834,372	2,676,430	7,748,364	0	71,720,787	77,598,843	81,512,810	33
Beginning Fund Balance - July 1, NaN	34	7,037,746	1,041,834	11,001,237	374,564		12,763,276	1,413,574	878,988	99,697		34,610,916	26,251,197	16,067,834	34
Total Resources	35	37,309,437	13,833,480	11,880,838	4,451,722	0	23,204,801	4,247,946	3,555,418	7,848,061	0	106,331,703	103,850,040	97,580,644	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0	0		0		0	0	-405,131	36

**SERVICE AREA 1****PUBLIC SAFETY AND LEGAL SERVICES**

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	1	1,695,109			1,275,627					2,970,736	2,986,578	2,897,452
1010 - Investigations	2	598,718								598,718	373,917	358,013
1020 - Unified Law Enforcement	3									0		
1030 - Contract Law Enforcement	4									0		
1040 - Law Enforcement Communications	5	624,249								624,249	626,725	645,840
1050 - Adult Correctional Services	6	7,963,695		410,000						8,373,695	7,127,236	7,142,058
1060 - Administration	7	1,998,209						33,700		2,031,909	1,808,760	1,929,870
Subtotal	8	12,879,980	0	410,000	1,275,627	0	0	33,700	0	14,599,307	12,923,216	12,973,233
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	9	2,927,805						125,000		3,052,805	3,091,787	2,620,998
1110 - Medical Examiner	10	190,000								190,000	210,000	260,384
1120 - Child Support Recovery	11									0		
Subtotal	12	3,117,805	0	0	0	0	0	125,000	0	3,242,805	3,301,787	2,881,382
<b>EMERGENCY SERVICES</b>												
1200 - Ambulance Services	13		634,343					281,150		915,493	878,242	880,978
1210 - Emergency Management	14		144,601							144,601	136,422	178,731
1220 - Fire Protection & Rescue Services	15									0		
1230 - E911 Service Board	16		91,293							91,293	73,314	70,379
Subtotal	17	0	870,237	0	0	0	0	281,150	0	1,151,387	1,087,978	1,130,088
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
1400 - Physical Operations	18		27,550							27,550	27,550	26,067
1410 - Research & Other Assistance	19									0		
1420 - Bailiff Services	20		1,022,657							1,022,657	1,213,130	275,726
Subtotal	21	0	1,050,207	0	0	0	0	0	0	1,050,207	1,240,680	301,793
<b>COURT PROCEEDINGS PROGRAM</b>												
1500 - Juries & Witnesses	22		65,000							65,000	36,000	47,832
1510 - (Reserved)	23											
1520 - Detention Services	24									0		979,161
1530 - Court Costs	25									0		
1540 - Service of Civil Papers	26	688,092								688,092	575,554	669,618
Subtotal	27	688,092	65,000	0	0	0	0	0	0	753,092	611,554	1,696,611
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution	28									0		
1610 - Juvenile Representation Services	29	604,360								604,360	586,597	530,227
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		301,417							301,417	300,750	278,980
Subtotal	31	604,360	301,417	0	0	0	0	0	0	905,777	887,347	809,207
<b>Total - Public Safety &amp; Legal Services</b>	32	17,290,237	2,286,861	410,000	1,275,627	0	0	439,850	0	21,702,575	20,052,562	19,792,314

**SERVICE AREA 3****PHYSICAL HEALTH & SOCIAL SERVICES**

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>												
3000 - Personal & Family Health Services	1								0			1
3010 - Communicable Disease Prevention & Control Services	2								0			2
3020 - Environmental Health	3								0			3
3040 - Health Administration	4	1,303,778							1,303,778	2,219,070	2,715,276	4
3050 - Support of Hospitals	5								0			5
Subtotal	6	1,303,778	0	0	0	0	0	0	1,303,778	2,219,070	2,715,276	6
<b>SERVICES TO POOR PROGRAM</b>												
3100 - Administration	7	136,950							136,950	152,750	122,999	7
3110 - General Welfare Services	8	85,000							85,000	100,000	54,275	8
3120 - Care in County Care Facility	9								0			9
Subtotal	10	221,950	0	0	0	0	0	0	221,950	252,750	177,274	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>												
3200 - Administration	11	276,373							276,373	225,076	189,466	11
3210 - General Services to Veterans	12	35,000							35,000	35,000	30,313	12
Subtotal	13	311,373	0	0	0	0	0	0	311,373	260,076	219,779	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>												
3300 - Youth Guidance	14		2,108,346						2,108,346	2,010,362	1,951,551	14
3310 - Family Protective Services	15		100,000						100,000	175,000	106,015	15
3320 - Services for Disabled Children	16								0			16
Subtotal	17	0	2,208,346	0	0	0	0	0	2,208,346	2,185,362	2,057,566	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>												
3400 - Services to the Elderly	18								0			18
3410 - Other Social Services	19								0			19
3420 - Social Services Business Operations	20								0			20
Subtotal	21	0	0	0	0	0	0	0	0	0	0	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>												
3500 - Treatment Services	22								0			22
3510 - Preventive Services	23								0			23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	1,837,101	2,208,346	0	0	0	0	0	4,045,447	4,917,258	5,169,895	25



SERVICE AREA 4  
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES  
County Name: WOODBURY COUNTY  
County No: 97

		TOTALS			
		Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
<b>SERVICES TO PERSONS WITH:</b>					
<b>40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS</b>					
400X - Information & Education Services	1	0	219,513	216,670	1
402X - Coordination Services	2	0			2
403X- Personal & Environ. Sprt	3	0			3
404X-Treatment Services	4	0			4
405X-Vocational & Day Services	5	0			5
406X-Lic/Cert. Living Arrangements	6	0			6
407X - Inst/Hospital & Commit Services	7	0	82,491	78,103	7
Subtotal	8	0	302,004	294,773	8
<b>42XX - INTELLECTUAL DISABILITY</b>					
420X - Information & Education Services	9	0			9
422X - Coordination Services	10	0	50,113	49,380	10
423X- Personal & Environ. Sprt	11	0			11
424X-Treatment Services	12	0			12
425X-Vocational & Day Services	13	0			13
426X-Lic/Cert. Living Arrangements	14	0			14
427X - Inst/Hospital & Commit Services	15	0			15
Subtotal	16	0	50,113	49,380	16
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>					
430X - Information & Education Services	17	0			17
432X - Coordination Services	18	0			18
433X- Personal & Environ. Sprt	19	0			19
434X-Treatment Services	20	0			20
435X-Vocational & Day Services	21	0			21
436X-Lic/Cert. Living Arrangements	22	0			22
437X - Inst/Hospital & Commit Services	23	0			23
Subtotal	24	0	0	0	24
<b>44XX - GENERAL ADMINISTRATION</b>					
4411-Direct Administration	25	0			25
4412-Purchased Administration	26	0			26
4413-Distrib to Regional Fiscal Agent	27	0	2,179,682	3,691,404	27
Subtotal	28	0	2,179,682	3,691,404	28
<b>45XX - COUNTY PRVD CASE MGMT</b>					
Subtotal	29	0			29
<b>46XX - COUNTY PRVD SERVICES</b>					
Subtotal	30	0			30
<b>47XX - BRAIN INJURY</b>					
470X - Information & Education Services	31	0			31
472X - Coordination Services	32	0			32
473X- Personal & Environ. Sprt	33	0			33
474X-Treatment Services	34	0			34
475X-Vocational & Day Services	35	0			35
476X-Lic/Cert. Living Arrangements	36	0			36
477X - Inst/Hospital & Commit Services	37	0			37
Subtotal	38	0	0	0	38
<b>Total - Mental Health, ID &amp; DD</b>	<b>39</b>	<b>0</b>	<b>2,531,799</b>	<b>4,035,557</b>	<b>39</b>

**SERVICE AREA 6**

COUNTY ENVIRONMENT AND EDUCATION

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	1				39,000					39,000	39,000	39,000	1
6010 - Weed Eradication	2				101,606					101,606	97,255	102,231	2
6020 - Solid Waste Disposal	3				215,409					215,409	248,578	242,038	3
6030 - Environmental Restoration	4									0			4
Subtotal	5	0	0	0	356,015	0	0	0	0	356,015	384,833	383,269	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	6	659,500						580,000		1,239,500	1,138,584	1,197,632	6
6110 - Maintenance & Operations	7	1,184,689								1,184,689	1,070,966	1,060,325	7
6120 - Recreation & Environmental Educ.	8	431,683						87,055		518,738	626,537	485,315	8
Subtotal	9	2,275,872	0	0	0	0	0	667,055	0	2,942,927	2,836,087	2,743,272	9
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	10				9,127					9,127		4,764	10
6210 - Animal Bounties & State Apiarist Expenses	11									0			11
Subtotal	12	0	0	0	9,127	0	0	0	0	9,127	0	4,764	12
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	13									0			13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15				299,330					299,330	284,541	271,507	15
Subtotal	16	0	0	0	299,330	0	0	0	0	299,330	284,541	271,507	16
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	17							250,364		250,364	245,780	214,624	17
6410 - Historic Preservation	18									0			18
6420 - Fair & 4-H Clubs	19									0			19
6430 - Fairgrounds	20									0			20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	0	0	0	0	0	0	250,364	0	250,364	245,780	214,624	23
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
<b>Total - County Environment and Education</b>	29	2,275,872	0	0	664,472	0	0	917,419	0	3,857,763	3,751,241	3,617,436	29

SERVICE AREA 7  
ROADS & TRANSPORTATION  
County Name: WOODBURY COUNTY  
County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
7000 - Administration	1						15,500			15,500	15,500	12,978	1
7010 - Engineering	2						1,282,626			1,282,626	1,246,509	1,492,370	2
Subtotal	3	0	0	0	0	0	1,298,126	0	0	1,298,126	1,262,009	1,505,348	3
<b>ROADWAY MAINTENANCE PROGRAM</b>													
7100 - Bridges & Culverts	4						290,000			290,000	290,000	470,123	4
7110 - Roads	5						5,414,484			5,414,484	5,033,742	6,031,090	5
7120 - Snow & Ice Control	6						2,500			2,500	2,500		6
7130 - Traffic Controls	7						270,000			270,000	210,000	222,316	7
7140 - Road Clearing	8									0			8
Subtotal	9	0	0	0	0	0	5,976,984	0	0	5,976,984	5,536,242	6,723,529	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
7200 - New Equipment	10						1,229,000			1,229,000	1,117,000	1,123,348	10
7210 - Equipment Operations	11						1,610,000			1,610,000	1,372,000	1,249,428	11
7220 - Tools, Materials & Supplies	12						162,000			162,000	147,000	113,421	12
7230 - Real Estate & Buildings	13						310,500			310,500	155,000	33,959	13
Subtotal	14	0	0	0	0	0	3,311,500	0	0	3,311,500	2,791,000	2,520,156	14
<b>MASS TRANSIT PROGRAM</b>													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
<b>Total - Roads &amp; Transportation</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,586,610</b>	<b>0</b>	<b>0</b>	<b>10,586,610</b>	<b>9,589,251</b>	<b>10,749,033</b>	<b>18</b>

**SERVICE AREA 8**

GOVERNMENT SERVICES TO RESIDENTS

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration	1		587,626							587,626	373,822	778,949	1
8010 - Local Elections	2									0	250,878	15,277	2
8020 - Township Officials	3				5,000					5,000	6,000	4,661	3
Subtotal	4	0	587,626	0	5,000	0	0	0	0	592,626	630,700	798,887	4
<b>STATE ADMINISTRATIVE SERVICES</b>													
8100 - Motor Vehicle Registrations& Licensing	5	1,208,969								1,208,969	1,088,785	1,077,025	5
8101 - Driver Licenses Services	6									0			6
8110 - Recording of Public Documents	7	785,942						227,699		1,013,641	943,804	761,334	7
Subtotal	8	1,994,911	0	0	0	0	0	227,699	0	2,222,610	2,032,589	1,838,359	8
<b>Total - Government Services to Residents</b>	9	1,994,911	587,626	0	5,000	0	0	227,699	0	2,815,236	2,663,289	2,637,246	9

**SERVICE AREA 9****ADMINISTRATION**

County Name: WOODBURY COUNTY

County No: 97

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent		Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>														
9000 - General County Management	1	796,906		490,470				537,825			1,825,201	842,961	1,128,873	1
9010 - Administrative Management Services	2	402,404									402,404	388,690	317,879	2
9020 - Treasury Management Services	3	613,446									613,446	635,853	511,114	3
9030 - Other Policy & Administration	4	496,323									496,323	457,764	423,011	4
9040 - Reimbursable MHDS Direct Expenses	5			363,790							363,790			5
Subtotal	6	2,309,079	0	854,260	0	0	0	537,825	0		3,701,164	2,325,268	2,380,877	6
<b>CENTRAL SERVICES PROGRAM</b>														
9100 - General Services	7	2,463,375									2,463,375	2,321,176	2,284,036	7
9110 - Information Tech Services	8	1,523,207									1,523,207	1,367,611	1,593,501	8
9120 - GIS Systems	9										0			9
Subtotal	10	3,986,582	0	0	0	0	0	0	0		3,986,582	3,688,787	3,877,537	10
<b>RISK MANAGEMENT SERVICES PROGRAM</b>														
9200 - Tort Liability	11		900,000								900,000	840,000	800,000	11
9210 - Safety of Workplace	12										0			12
9220 - Fidelity of Public Officers	13										0			13
9230 - Unemployment Compensation	14										0			14
Subtotal	15	0	900,000	0	0	0	0	0	0		900,000	840,000	800,000	15
<b>Total - Administration</b>	16	6,295,661	900,000	854,260	0	0	0	537,825	0		8,587,746	6,854,055	7,058,414	16

**SERVICE AREA 0****NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: WOODBURY COUNTY

County No: 97

		GENERAL FUND		SPECIAL REVENUE FUNDS									TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
<b>NONPROGRAM CURRENT EXPENDITURES</b>															
0010 - County Farm Operations	1											0			1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3	720,000			240,000			90,000				1,050,000	1,251,489	957,105	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	720,000	0	0	240,000	0	0	90,000			0	1,050,000	1,251,489	957,105	5
<b>LONG-TERM DEBT SERVICE</b>															
0100 - Principal	6									7,038,422		7,038,422	2,617,104	1,457,104	6
0110 - Interest and Fiscal Charges	7									709,942		709,942	1,084,894	136,954	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		7,748,364	0	7,748,364	3,701,998	1,594,058	8
<b>CAPITAL PROJECTS</b>															
0200 - Roadway Construction	9						10,510,000					10,510,000	2,000,000	4,361,671	9
0210 - Conservation Land Acquisition & Dev.	10											0			10
0220 - Other Capital Projects	11								2,676,430			2,676,430	1,942,224	1,389,505	11
Total Capital Projects	12	0	0	0	0	0	10,510,000	0	2,676,430		0	13,186,430	3,942,224	5,751,176	12
<b>EXPENDITURES SUMMARY</b>															
Total Public Safety and Legal Services	13	17,290,237	2,286,861	410,000	1,275,627	0	0	439,850			0	21,702,575	20,052,562	19,792,314	13
Total Physical Health and Social Services	14	1,837,101	2,208,346	0	0	0	0	0			0	4,045,447	4,917,258	5,169,895	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0			0	0	2,531,799	4,035,557	15
Total County Environment and Education	16	2,275,872	0	0	664,472	0	0	917,419			0	3,857,763	3,751,241	3,617,436	16
Total Roads & Transportation	17	0	0	0	0	0	10,586,610	0			0	10,586,610	9,589,251	10,749,033	17
Total Government Services to Residents	18	1,994,911	587,626	0	5,000	0	0	227,699			0	2,815,236	2,663,289	2,637,246	18
Total Administration	19	6,295,661	900,000	854,260	0	0	0	537,825			0	8,587,746	6,854,055	7,058,414	19
Total Nonprogram Current	20	720,000	0	0	240,000	0	0	90,000			0	1,050,000	1,251,489	957,105	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		7,748,364	0	7,748,364	3,701,998	1,594,058	21
Total Capital Projects	22	0	0	0	0	0	10,510,000	0	2,676,430		0	13,186,430	3,942,224	5,751,176	22
Total - All Expenditures	23	30,413,782	5,982,833	1,264,260	2,185,099	0	21,096,610	2,212,793	2,676,430	7,748,364	0	73,580,171	59,255,166	61,362,234	23
<b>OTHER BUDGETARY FINANCING USES</b>															
<b>OPERATING TRANSFERS OUT</b>															
To General Supplemental	24											0			24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26				1,611,000							1,611,000	1,610,000	1,790,571	26
To Other Budgetary Funds	27	138,075	6,867,285	225,341	308,433		300,000	1,823,532				9,662,666	8,373,958	8,176,642	27
Total Operating Transfers Out	28	138,075	6,867,285	225,341	1,919,433	0	300,000	1,823,532	0	0	0	11,273,666	9,983,958	9,967,213	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>															
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31											0		1,603,746	31
Fund Balance - Restricted	32		983,362	10,391,237	347,190		1,839,962	211,621	878,988	99,697		14,752,057	4,093,866	6,343,194	32
Fund Balance - Committed	33											0		202,337	33
Fund Balance - Assigned	34											0		481,970	34
Fund Balance - Unassigned	35	6,757,580	0	0	0	0	-31,771	0	0	0	0	6,725,809	30,517,050	17,619,950	35
Total Ending Fund Balance - June 30,	36	6,757,580	983,362	10,391,237	347,190	0	1,808,191	211,621	878,988	99,697	0	21,477,866	34,610,916	26,251,197	36
<b>Total Requirements</b>	37	37,309,437	13,833,480	11,880,838	4,451,722	0	23,204,801	4,247,946	3,555,418	7,848,061	0	106,331,703	103,850,040	97,580,644	37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2022/2023	Interest Due 2022/2023	Bond Registration Due 2022/2023	TOTAL OBLIGATION Due 2022/2023	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
FY 17 TIF Loan	1			375,000	8,250		383,250	383,250	0
FY 19 Capital Loan Note	2			157,512	7,686		165,198		165,198
FY 20 Capital Loan Note	3			180,000	7,506		187,506		187,506
FY 17 Capital Loan Note	4			371,740	36,988		408,728	50,000	358,728
FY 17 (Intake ) Capital Loan Note	5			100,000	9,950		109,950	80,777	29,173
FY 21 Capital Loan Note	6			360,000	12,096		372,096	80,000	292,096
FY 22 Secondary Roads Gravel Project - TIF	7			520,000	569,850		1,089,850	1,089,850	0
FY 22 CapitalLoan Note	8			563,242	32,386		595,628	4,197	591,431
FY 18 Capital Loan Note	9			272,852	7,230		280,082		280,082
FY 22 Conservation Loan	10			120,000	18,000		138,000	138,000	0
FY 23 Lease Agreement	11			4,018,076			4,018,076		4,018,076
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				7,038,422	709,942	0	7,748,364	1,826,074	5,922,290
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
	21							0	0
	22							0	0
	23							0	0
	24							0	0
	25							0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0

**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.78190
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,448,230

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

The major reasons for the difference is the continuing problem of a low tax base, wage & benefits increases and a tax rebate.



**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.78190
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,448,230

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

The major reasons for the difference is the continuing problem of a low tax base, wage & benefits increases and a tax rebate.

**Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:**

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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